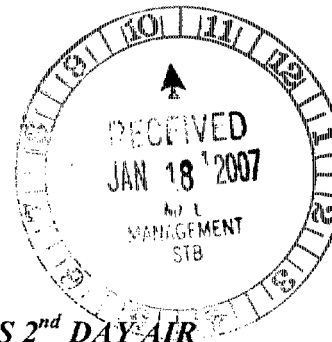


RECORDATION NO. 26690-A FILED

JAN 18 '07

10-53 AM

SURFACE TRANSPORTATION BOARD



VIA UPS 2<sup>nd</sup> DAY AIR

January 16, 2007

## FIRST UNION RAIL

One O'Hare Centre  
6250 River Road, Suite 500  
Rosemont, IL 60018-4214

Mr. Vernon E. Williams  
Surface Transportation Board  
1925 K Street, N.W., Room 704  
Washington, DC 20423-0001  
Attn: Recordation of Railroad Equipment

**Re: Memorandum of Lease Agreement**

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated December 21, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 26690.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation  
One O'Hare Centre  
6250 River Road, Suite 5000  
Rosemont, IL 60018

Lessee: Sundance Products Group, LLC  
1425 Candler Road  
Gainesville, GA 30507

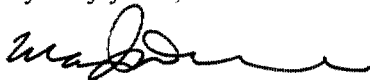
A description of the railroad equipment covered by the enclosed document is thirty-two (32) 5851 cu. ft. covered hopper cars, having FURX and TQEX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Very truly yours,

  
Marcia Dunne  
Rail Documentation Specialist

Enclosures

(SUPG001)

ASSGN. NO.: SUPG001

JAN 18 '07

10-53 AM

## MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

21<sup>st</sup> THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 21<sup>st</sup> day of December, 2006 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Sundance Products Group, LLC, a Delaware corporation.

**WITNESSETH:**

The undersigned Lessor and Lessee have entered into that certain Lease Agreement, dated as of August 30, 2001, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 23 to the Lease (the "Rider") as described in more particular on Exhibit A attached hereto, effective as of December 11, 2006, and subject to the terms, conditions and provisions of the above mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

**LESSOR:**

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour  
Name: RICHARD F. SEYMOUR  
Title: VICE PRESIDENT SALES & MARKETING

By: Susan Grokulsky  
Name: SUSAN GROKULSKY

Title: MGR. OF DOCUMENTATION Executed on this 21<sup>st</sup> day of December, 2006

[CORPORATE SEAL]

STATE OF IllinoisCOUNTY OF Cook

I, Janice L. Enolva, a Notary Public of the County and State aforesaid, certify that Richard F. Seymour personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 21<sup>st</sup> day of December, 2006.

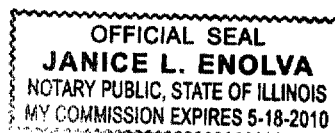
Janice L. Enolva

Notary Public

My Commission Expires:

5 - 2010

(Notary Public)



LESSEE:

SUNDANCE PRODUCTS GROUP, LLC.

ATTEST:

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By: Claudia Stein-Martin  
Name: CLAUDIA Stein-Martin  
Title: CFO

Executed on this 12 day of Dec, 2006.

[CORPORATE SEAL]

STATE OF Georgia

COUNTY OF Hall

I, Perla L. Jurado, a Notary Public of the County and State aforesaid, certify that  
Claudia Stein-Martin personally appeared before me this day and acknowledged his/her due  
execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 12 day of December, 2006.

Perla L. Jurado  
Notary Public

My Commission Expires:

PERLA LINDA JURADO

Notary Public, Hall County, Georgia  
(Notary Public)  
Commission Expires September 23, 2008

**EXHIBIT A**  
**to**  
**MEMORANDUM OF LEASE**

NUMBER OF CARS:           Thirty-two (32)

DESCRIPTION OF CARS:   5851 cu. ft. lined Plastic Pellet Covered Hopper Cars with pneumatic gates and round hatch covers and 268-286,000 GRL.

CAR NUMBERS:

FURX	870005
FURX	870042
FURX	870054
FURX	870055
FURX	870056
FURX	870060
FURX	870061
FURX	870064
FURX	870068
FURX	870073
FURX	870074
FURX	870089
FURX	870092
FURX	870095
FURX	870103
FURX	870235
FURX	870316
FURX	870335
FURX	870353
FURX	870374
FURX	870388
FURX	870403
FURX	870405
FURX	870439
FURX	870443
FURX	870521
FURX	870531
TQEX	058013
TQEX	058241
TQEX	058372
TQEX	058374
TQEX	058491